

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Sections 21-260, 21-285, 21-290, 21-360, 22-10, 22-20, 22-25,
6 22-30, 22-40, and 22-45 as follows:

7 (35 ILCS 200/21-260)

8 Sec. 21-260. Collector's scavenger sale. Upon the county
9 collector's application under Section 21-145, to be known as
10 the Scavenger Sale Application, the Court shall enter judgment
11 for the general taxes, special taxes, special assessments,
12 interest, penalties and costs as are included in the
13 advertisement and appear to be due thereon after allowing an
14 opportunity to object and a hearing upon the objections as
15 provided in Section 21-175, and order those properties sold by
16 the County Collector at public sale to the highest bidder for
17 cash, notwithstanding the bid may be less than the full amount
18 of taxes, special taxes, special assessments, interest,
19 penalties and costs for which judgment has been entered.

20 (a) Conducting the sale - Bidding. All properties shall be
21 offered for sale in consecutive order as they appear in the
22 delinquent list. The minimum bid for any property shall be \$250
23 or one-half of the tax if the total liability is less than
24 \$500. The successful bidder shall immediately pay the amount of
25 minimum bid to the County Collector in cash, by certified or
26 cashier's check, by money order, or, if the successful bidder
27 is a governmental unit, by a check issued by that governmental
28 unit. If the bid exceeds the minimum bid, the successful bidder
29 shall pay the balance of the bid to the county collector in
30 cash, by certified or cashier's check, by money order, or, if
31 the successful bidder is a governmental unit, by a check issued
32 by that governmental unit by the close of the next business

1 day. If the minimum bid is not paid at the time of sale or if
2 the balance is not paid by the close of the next business day,
3 then the sale is void and the minimum bid, if paid, is
4 forfeited to the county general fund. In that event, the
5 property shall be reoffered for sale within 30 days of the last
6 offering of property in regular order. The collector shall make
7 available to the public a list of all properties to be included
8 in any reoffering due to the voiding of the original sale. The
9 collector is not required to serve or publish any other notice
10 of the reoffering of those properties. In the event that any of
11 the properties are not sold upon reoffering, or are sold for
12 less than the amount of the original voided sale, the original
13 bidder who failed to pay the bid amount shall remain liable for
14 the unpaid balance of the bid in an action under Section
15 21-240. Liability shall not be reduced where the bidder upon
16 reoffering also fails to pay the bid amount, and in that event
17 both bidders shall remain liable for the unpaid balance of
18 their respective bids. A sale of properties under this Section
19 shall not be final until confirmed by the court.

20 (b) Confirmation of sales. The county collector shall file
21 his or her report of sale in the court within 30 days of the
22 date of sale of each property. No notice of the county
23 collector's application to confirm the sales shall be required
24 except as prescribed by rule of the court. Upon confirmation,
25 except in cases where the sale becomes void under Section
26 22-85, or in cases where the order of confirmation is vacated
27 by the court, a sale under this Section shall extinguish the in
28 rem lien of the general taxes, special taxes and special
29 assessments for which judgment has been entered and a
30 redemption shall not revive the lien. Confirmation of the sale
31 shall in no event affect the owner's personal liability to pay
32 the taxes, interest and penalties as provided in this Code or
33 prevent institution of a proceeding under Section 21-440 to
34 collect any amount that may remain due after the sale.

35 (c) Issuance of tax sale certificates. Upon confirmation of
36 the sale the County Clerk and the County Collector shall issue

1 to the purchaser a certificate of purchase in the form
2 prescribed by Section 21-250 as near as may be. A certificate
3 of purchase shall not be issued to any person who is ineligible
4 to bid at the sale or to receive a certificate of purchase
5 under Section 21-265.

6 (d) Scavenger Tax Judgment, Sale and Redemption Record -
7 Sale of parcels not sold. The county collector shall prepare a
8 Scavenger Tax Judgment, Sale and Redemption Record. The county
9 clerk shall write or stamp on the scavenger tax judgment, sale,
10 forfeiture and redemption record opposite the description of
11 any property offered for sale and not sold, or not confirmed
12 for any reason, the words "offered but not sold". The
13 properties which are offered for sale under this Section and
14 not sold or not confirmed shall be offered for sale annually
15 thereafter in the manner provided in this Section until sold,
16 except in the case of mineral rights, which after 10
17 consecutive years of being offered for sale under this Section
18 and not sold or confirmed shall no longer be required to be
19 offered for sale. At any time between annual sales the County
20 Collector may advertise for sale any properties subject to sale
21 under judgments for sale previously entered under this Section
22 and not executed for any reason. The advertisement and sale
23 shall be regulated by the provisions of this Code as far as
24 applicable.

25 (e) Proceeding to tax deed. The owner of the certificate of
26 purchase shall give notice as required by Sections 22-5 through
27 22-30, and may extend the period of redemption as provided by
28 Section 21-385. At any time within 6 ~~5~~ months prior to
29 expiration of the period of redemption from a sale under this
30 Code, the owner of a certificate of purchase may file a
31 petition and may obtain a tax deed under Sections 22-30 through
32 22-55. All proceedings for the issuance of a tax deed and all
33 tax deeds for properties sold under this Section shall be
34 subject to Sections 22-30 through 22-55. Deeds issued under
35 this Section are subject to Section 22-70. This Section shall
36 be liberally construed so that the deeds provided for in this

1 Section convey merchantable title.

2 (f) Redemptions from scavenger sales. Redemptions may be
3 made from sales under this Section in the same manner and upon
4 the same terms and conditions as redemptions from sales made
5 under the County Collector's annual application for judgment
6 and order of sale, except that in lieu of penalty the person
7 redeeming shall pay interest as follows if the sale occurs
8 before September 9, 1993:

9 (1) If redeemed within the first 2 months from the date
10 of the sale, 3% per month or portion thereof upon the
11 amount for which the property was sold;

12 (2) If redeemed between 2 and 6 months from the date of
13 the sale, 12% of the amount for which the property was
14 sold;

15 (3) If redeemed between 6 and 12 months from the date
16 of the sale, 24% of the amount for which the property was
17 sold;

18 (4) If redeemed between 12 and 18 months from the date
19 of the sale, 36% of the amount for which the property was
20 sold;

21 (5) If redeemed between 18 and 24 months from the date
22 of the sale, 48% of the amount for which the property was
23 sold;

24 (6) If redeemed after 24 months from the date of sale,
25 the 48% herein provided together with interest at 6% per
26 year thereafter.

27 If the sale occurs on or after September 9, 1993, the
28 person redeeming shall pay interest on that part of the amount
29 for which the property was sold equal to or less than the full
30 amount of delinquent taxes, special assessments, penalties,
31 interest, and costs, included in the judgment and order of sale
32 as follows:

33 (1) If redeemed within the first 2 months from the date
34 of the sale, 3% per month upon the amount of taxes, special
35 assessments, penalties, interest, and costs due for each of
36 the first 2 months, or fraction thereof.

1 (2) If redeemed at any time between 2 and 6 months from
2 the date of the sale, 12% of the amount of taxes, special
3 assessments, penalties, interest, and costs due.

4 (3) If redeemed at any time between 6 and 12 months
5 from the date of the sale, 24% of the amount of taxes,
6 special assessments, penalties, interest, and costs due.

7 (4) If redeemed at any time between 12 and 18 months
8 from the date of the sale, 36% of the amount of taxes,
9 special assessments, penalties, interest, and costs due.

10 (5) If redeemed at any time between 18 and 24 months
11 from the date of the sale, 48% of the amount of taxes,
12 special assessments, penalties, interest, and costs due.

13 (6) If redeemed after 24 months from the date of sale,
14 the 48% provided for the 24 months together with interest
15 at 6% per annum thereafter on the amount of taxes, special
16 assessments, penalties, interest, and costs due.

17 The person redeeming shall not be required to pay any
18 interest on any part of the amount for which the property was
19 sold that exceeds the full amount of delinquent taxes, special
20 assessments, penalties, interest, and costs included in the
21 judgment and order of sale.

22 Notwithstanding any other provision of this Section,
23 except for owner-occupied single family residential units
24 which are condominium units, cooperative units or dwellings,
25 the amount required to be paid for redemption shall also
26 include an amount equal to all delinquent taxes on the property
27 which taxes were delinquent at the time of sale. The delinquent
28 taxes shall be apportioned by the county collector among the
29 taxing districts in which the property is situated in
30 accordance with law. In the event that all moneys received from
31 any sale held under this Section exceed an amount equal to all
32 delinquent taxes on the property sold, which taxes were
33 delinquent at the time of sale, together with all publication
34 and other costs associated with the sale, then, upon
35 redemption, the County Collector and the County Clerk shall
36 apply the excess amount to the cost of redemption.

1 (g) Bidding by county or other taxing districts. Any taxing
2 district may bid at a scavenger sale. The county board of the
3 county in which properties offered for sale under this Section
4 are located may bid as trustee for all taxing districts having
5 an interest in the taxes for the nonpayment of which the
6 parcels are offered. The County shall apply on the bid the
7 unpaid taxes due upon the property and no cash need be paid.
8 The County or other taxing district acquiring a tax sale
9 certificate shall take all steps necessary to acquire title to
10 the property and may manage and operate the property so
11 acquired.

12 When a county, or other taxing district within the county,
13 is a petitioner for a tax deed, no filing fee shall be required
14 on the petition. The county as a tax creditor and as trustee
15 for other tax creditors, or other taxing district within the
16 county shall not be required to allege and prove that all taxes
17 and special assessments which become due and payable after the
18 sale to the county have been paid. The county shall not be
19 required to pay the subsequently accruing taxes or special
20 assessments at any time. Upon the written request of the county
21 board or its designee, the county collector shall not offer the
22 property for sale at any tax sale subsequent to the sale of the
23 property to the county under this Section. The lien of taxes
24 and special assessments which become due and payable after a
25 sale to a county shall merge in the fee title of the county, or
26 other taxing district, on the issuance of a deed. The County
27 may sell the properties so acquired, or the certificate of
28 purchase thereto, and the proceeds of the sale shall be
29 distributed to the taxing districts in proportion to their
30 respective interests therein. The presiding officer of the
31 county board, with the advice and consent of the County Board,
32 may appoint some officer or person to attend scavenger sales
33 and bid on its behalf.

34 (h) Miscellaneous provisions. In the event that the tract
35 of land or lot sold at any such sale is not redeemed within the
36 time permitted by law and a tax deed is issued, all moneys that

1 may be received from the sale of properties in excess of the
2 delinquent taxes, together with all publication and other costs
3 associated with the sale, shall, upon petition of any
4 interested party to the court that issued the tax deed, be
5 distributed by the County Collector pursuant to order of the
6 court among the persons having legal or equitable interests in
7 the property according to the fair value of their interests in
8 the tract or lot. Section 21-415 does not apply to properties
9 sold under this Section. Appeals may be taken from the orders
10 and judgments entered under this Section as in other civil
11 cases. The remedy herein provided is in addition to other
12 remedies for the collection of delinquent taxes.

13 (Source: P.A. 90-514, eff. 8-22-97; 90-655, eff. 7-30-98;
14 91-189, eff. 1-1-00.)

15 (35 ILCS 200/21-285)

16 Sec. 21-285. Tax ~~scavenger~~ sale fraud; definitions. For
17 purposes of Section 21-290:

18 (1) "Ownership interest" means any title or other
19 interest in property, including without limitation any
20 beneficial interest in a land trust, the holder of which is
21 considered to be the owner of the property for purposes of
22 taxation under Section 9-175.

23 (2) "Nonownership interest" means any interest in real
24 property other than a contingent interest and other than an
25 ownership interest as defined in this Section, including
26 without limitation a mortgage, equitable mortgage or other
27 interest in the nature of a mortgage, leasehold, easement,
28 or lien.

29 (3) "Real property" has the same meaning as defined in
30 Section 1-130, and includes leasehold estates subject to
31 taxation as property under Section 9-195.

32 (4) "Beneficial interest" and "land trust" have the
33 meanings given to those terms in the Land Trust Beneficial
34 Interest Disclosure Act.

35 (Source: P.A. 86-949; 88-455.)

1 (35 ILCS 200/21-290)

2 Sec. 21-290. Offense of tax ~~scavenger~~ sale fraud. A person
3 commits the offense of tax sale fraud who knowingly:

4 (a) enters a bid or authorizes or procures the entry of
5 a bid on any property offered for sale under Section
6 21-260, when the person in whose behalf the bid is made or
7 authorized or procured has an ownership interest or
8 nonownership interest in the property, or where that person
9 had such an interest on January 1 of any year for which
10 delinquent taxes were included within the judgment for sale
11 under Section 21-260;

12 (b) acquires, or attempts to acquire, ownership of any
13 certificate of purchase for property sold under Section
14 21-260, when the person in whose behalf such certificate of
15 purchase is or would be acquired has an ownership interest
16 or nonownership interest in the property, or where that
17 person had that interest on January 1 of any year for which
18 delinquent taxes were included within the judgment for sale
19 under Section 21-260;

20 (c) conveys or assigns any certificate of purchase for
21 property sold under Section 21-260 to any person who has an
22 ownership interest or nonownership interest in the
23 property, or who had that interest on January 1 of any year
24 for which delinquent taxes were included within the
25 judgment for sale under Section 21-260;

26 (d) makes a false statement in any application for
27 certificate of purchase or registration form submitted
28 under Sections 21-270 and 21-275; ~~or~~

29 (e) forfeits 2 or more bids at any one sale under
30 Section 21-260 by failing to pay the minimum cash bid
31 timely or by failing to pay the balance of the bid timely
32 as required by Section 21-260; or

33 (f) within 90 days before the expiration of the period
34 of redemption, solicits to acquire an ownership,
35 nonownership, or beneficial interest in the property sold

1 for taxes or for special assessments under Section 21-190
2 or 21-260.

3 Tax sale fraud is a Class A misdemeanor. A subsequent
4 conviction for tax sale fraud as defined in subsections (a)
5 through (d) of this Section is a Class 4 felony.

6 (Source: P.A. 86-949; 88-455.)

7 (35 ILCS 200/21-360)

8 Sec. 21-360. Posting requirements. Except as otherwise
9 provided in Section 21-355, the county clerk shall not be
10 required to include amounts described in paragraphs (c) through
11 (1) ~~(k)~~ of Section 21-355 in the payment for redemption or the
12 amount received for redemption, nor shall payment thereof be a
13 charge on the property sold for taxes, unless the tax
14 certificate holder has filed and posted with the county clerk
15 prior to redemption and in any event not less than 30 days
16 prior to the expiration of the period of redemption or extended
17 period of redemption an official, original or duplicate receipt
18 for payment of those fees, costs and expenses permitted under
19 paragraphs (c) through (1) ~~(k)~~ of Section 21-355.

20 (Source: P.A. 86-286; 86-413; 86-418; 86-949; 86-1028;
21 86-1158; 86-1481; 87-145; 87-236; 87-435; 87-895; 87-1189;
22 88-455.)

23 (35 ILCS 200/22-10)

24 Sec. 22-10. Notice of expiration of period of redemption. A
25 purchaser or assignee shall not be entitled to a tax deed to
26 the property sold unless, not less than 3 months and 21 days
27 nor more than 6 5 months prior to the expiration of the period
28 of redemption, he or she prepares and delivers to the sheriff
29 of the county in which the property is located the notice
30 required under this Section together with a list designating
31 the parties to be served with their last known addresses and
32 the statutory costs for serving the notice. The sheriff shall
33 serve the ~~gives~~ notice of the sale and the date of expiration
34 of the period of redemption to the owners, occupants, and

1 parties interested in the property, including any mortgagee of
2 record, as provided below, not less than 3 months nor more than
3 6 months before the expiration of the period of redemption.

4 The Notice to be given to the parties shall be in at least
5 10 point type in the following form completely filled in:

6 TAX DEED NO. FILED

7 TAKE NOTICE

8 County of

9 Date Premises Sold

10 Certificate No.

11 Sold for General Taxes of (year)

12 Sold for Special Assessment of (Municipality)

13 and special assessment number

14 Warrant No. Inst. No.

15 THIS PROPERTY HAS BEEN SOLD FOR

16 DELINQUENT TAXES

17 Property located at

18 Legal Description or Property Index No.

19

20

21 This notice is to advise you that the above property has
22 been sold for delinquent taxes and that the period of
23 redemption from the sale will expire on

24

25 The amount to redeem is subject to increase at 6 month
26 intervals from the date of sale and may be further increased if
27 the purchaser at the tax sale or his or her assignee pays any
28 subsequently accruing taxes or special assessments to redeem
29 the property from subsequent forfeitures or tax sales. Check
30 with the county clerk as to the exact amount you owe before
31 redeeming.

32 This notice is also to advise you that a petition has been
33 filed for a tax deed which will transfer title and the right to
34 possession of this property if redemption is not made on or
35 before

36 This matter is set for hearing in the Circuit Court of this

1 county in, Illinois on

2 You may be present at this hearing but your right to redeem
3 will already have expired at that time.

4 YOU ARE URGED TO REDEEM IMMEDIATELY
5 TO PREVENT LOSS OF PROPERTY

6 Redemption can be made at any time on or before by
7 applying to the County Clerk of, County, Illinois at the
8 County Court House in, Illinois.

9 For further information contact the County Clerk.

10
11 Purchaser or Assignee.

12

13 In counties with 3,000,000 or more inhabitants, the notice
14 shall also state the address, room number and time at which the
15 matter is set for hearing.

16 This amendatory Act of 1996 applies only to matters in
17 which a petition for tax deed is filed on or after the
18 effective date of this amendatory Act of 1996.

19 (Source: P.A. 91-357, eff. 7-29-99; 92-267, eff. 1-1-02.)

20 (35 ILCS 200/22-20)

21 Sec. 22-20. Proof of service of notice; publication of
22 notice. The sheriff or coroner serving notice under Section
23 22-15 shall endorse his or her return thereon and file it with
24 the Clerk of the Circuit Court and it shall be a part of the
25 court record. A special process server appointed under Section
26 22-15 shall make his or her return by affidavit and shall file
27 it with the Clerk of the Circuit Court, where it shall be a
28 part of the court record. If a sheriff, special process server,
29 or coroner to whom any notice is delivered for service,
30 neglects or refuses to make the return, the purchaser or his or
31 her assignee may petition the court to enter a rule requiring
32 the sheriff, special process server, or coroner to make return
33 of the notice on a day to be fixed by the court, or to show
34 cause on that day why he or she should not be attached for

1 contempt of the court. The purchaser or assignee shall cause a
2 written notice of the rule to be served upon the sheriff,
3 special process server, or coroner. If good and sufficient
4 cause to excuse the sheriff, special process server, or coroner
5 is not shown, the court shall adjudge him or her guilty of a
6 contempt, and shall proceed to punish him as in other cases of
7 contempt.

8 If the property is located in a municipality in a county
9 with less than 3,000,000 inhabitants, the purchaser or his or
10 her assignee shall also publish a notice as to the owner or
11 party interested, in some newspaper published in the
12 municipality. If the property is not in a municipality in a
13 county with less than 3,000,000 inhabitants, or if no newspaper
14 is published therein, or if the property is in a county with
15 3,000,000 or more inhabitants, the notice shall be published in
16 some newspaper in the county. If no newspaper is published in
17 the county, then the notice shall be published in the newspaper
18 that is published nearest the county seat of the county in
19 which the property is located. If the owners and parties
20 interested in the property upon diligent inquiry are unknown to
21 the purchaser or his or her assignee, the publication as to
22 such owner or party interested, may be made to unknown owners
23 or parties interested. Any notice by publication given under
24 this Section shall be given 3 times at any time after filing a
25 petition for tax deed, but not less than 3 months nor more than
26 6 ~~5~~ months prior to the expiration of the period of redemption.
27 The publication shall contain (a) notice of the filing of the
28 petition for tax deed, (b) the date on which the petitioner
29 intends to make application for an order on the petition that a
30 tax deed issue, (c) a description of the property, (d) the date
31 upon which the property was sold, (e) the taxes or special
32 assessments for which it was sold and (f) the date on which the
33 period of redemption will expire. The publication shall not
34 include more than one property listed and sold in one
35 description, except as provided in Section 21-90, and except
36 that when more than one property is owned by one person, all of

1 the parcels owned by that person may be included in one notice.
2 (Source: P.A. 91-209, eff. 1-1-00; 91-554, eff. 8-14-99.)

3 (35 ILCS 200/22-25)

4 Sec. 22-25. Mailed notice.

5 (a) In addition to the notice required to be served not
6 less than 3 months nor more than 6 ~~5~~ months prior to the
7 expiration of the period of redemption, the purchaser or his or
8 her assignee shall prepare and deliver to the clerk of the
9 Circuit Court of the county in which the property is located,
10 the notice provided for in this Section, together with the
11 statutory costs for mailing the notice by certified mail,
12 return receipt requested. The form of notice to be mailed by
13 the clerk shall be identical in form to that provided by
14 Section 22-10 for service upon owners residing upon the
15 property sold, except that it shall bear the signature of the
16 clerk and shall designate the parties to whom it is to be
17 mailed. The clerk may furnish the form. The clerk shall
18 promptly mail the notices delivered to him or her by certified
19 mail, return receipt requested. The certificate of the clerk
20 that he or she has mailed the notices, together with the return
21 receipts, shall be filed in and made a part of the court
22 record. The notices shall be mailed to the owners of the
23 property at their last known addresses, and to those persons
24 who are entitled to service of notice as occupants.

25 (b) If the clerk fails to promptly mail a notice required
26 under this Section, then the notice is deemed timely if:

27 (i) the purchaser or his or her assignee delivered the
28 notice to the clerk, together with the statutory costs for
29 mailing the notice by certified mail, return receipt
30 requested, not less than 3 months and 14 days before the
31 expiration of the period of redemption; and

32 (ii) the clerk mailed the notice not less than 75 days
33 before the expiration of the period of redemption.

34 (Source: P.A. 86-949; 87-1189; 88-455.)

1 (35 ILCS 200/22-30)

2 Sec. 22-30. Petition for deed. At any time within 6 ~~5~~
3 months but not less than 3 months prior to the expiration of
4 the redemption period for property sold pursuant to judgment
5 and order of sale under Sections 21-110 through 21-120 or
6 21-260, the purchaser or his or her assignee may file a
7 petition in the circuit court in the same proceeding in which
8 the judgment and order of sale were entered, asking that the
9 court direct the county clerk to issue a tax deed if the
10 property is not redeemed from the sale. The petition shall be
11 accompanied by the statutory filing fee.

12 Notice of filing the petition and the date on which the
13 petitioner intends to apply for an order on the petition that a
14 deed be issued if the property is not redeemed shall be given
15 to occupants, owners and persons interested in the property as
16 part of the notice provided in Sections 22-10 through 22-25,
17 except that only one publication is required. The county clerk
18 shall be notified of the filing of the petition and any person
19 owning or interested in the property may, if he or she desires,
20 appear in the proceeding.

21 (Source: P.A. 86-1158; 86-1431; 86-1475; 87-145; 87-669;
22 87-671; 87-895; 87-1189; 88-455.)

23 (35 ILCS 200/22-40)

24 Sec. 22-40. Issuance of deed; possession.

25 (a) If the redemption period expires and the property has
26 not been redeemed and all taxes and special assessments which
27 became due and payable subsequent to the sale have been paid
28 and all forfeitures and sales which occur subsequent to the
29 sale have been redeemed and the notices required by law have
30 been given and all advancements of public funds under the
31 police power made by a city, village or town under Section
32 22-35 have been paid and the petitioner has complied with all
33 the provisions of law entitling him or her to a deed, the court
34 shall so find and shall enter an order directing the county
35 clerk on the production of the certificate of purchase and a

1 certified copy of the order, to issue to the purchaser or his
2 or her assignee a tax deed. The court shall insist on strict
3 compliance with Section 22-10 through 22-25. The standard of
4 strict compliance, however, does not apply to (i) any action
5 required to be performed by the clerk of the Circuit Court or
6 the County Sheriff or (ii) any minor error or imperfection of
7 the purchaser or his or her assignee unless the court finds
8 that the error or imperfection was prejudicial to any party
9 having a redeemable interest. Prior to the entry of an order
10 directing the issuance of a tax deed, the petitioner shall
11 furnish the court with a report of proceedings of the evidence
12 received on the application for tax deed and the report of
13 proceedings shall be filed and made a part of the court record.

14 (b) If taxes for years prior to the year or years sold are
15 or become delinquent subsequent to the date of sale, the court
16 shall find that the lien of those delinquent taxes has been or
17 will be merged into the tax deed grantee's title if the court
18 determines that the tax deed grantee or any prior holder of the
19 certificate of purchase, or any person or entity under common
20 ownership or control with any such grantee or prior holder of
21 the certificate of purchase, was at no time the holder of any
22 certificate of purchase for the years sought to be merged. If
23 delinquent taxes are merged into the tax deed pursuant to this
24 subsection, the court shall enter an order declaring which
25 specific taxes have been or will be merged into the tax deed
26 title and directing the county treasurer and county clerk to
27 reflect that declaration in the warrant and judgment records;
28 provided, that no such order shall be effective until a tax
29 deed has been issued and timely recorded. Nothing contained in
30 this Section shall relieve any owner liable for delinquent
31 property taxes under this Code from the payment of the taxes
32 that have been merged into the title upon issuance of the tax
33 deed.

34 (c) The county clerk is entitled to a fee of \$10 in
35 counties of 3,000,000 or more inhabitants and \$5 in counties
36 with less than 3,000,000 inhabitants for the issuance of the

1 tax deed. The clerk may not include in a tax deed more than one
2 property as listed, assessed and sold in one description,
3 except in cases where several properties are owned by one
4 person.

5 Upon application the court shall, enter an order to place
6 the tax deed grantee in possession of the property and may
7 enter orders and grant relief as may be necessary or desirable
8 to maintain the grantee in possession.

9 (d) The court shall retain jurisdiction to enter orders
10 pursuant to subsections (b) and (c) of this Section. This
11 amendatory Act of the 92nd General Assembly shall be construed
12 as being declarative of existing law and not as a new
13 enactment.

14 (Source: P.A. 91-564, eff. 8-14-99; 92-223, eff. 1-1-02.)

15 (35 ILCS 200/22-45)

16 Sec. 22-45. Tax deed incontestable unless order appealed or
17 relief petitioned. Tax deeds issued under Section 22-40 are
18 incontestable except by appeal from the order of the court
19 directing the county clerk to issue the tax deed. However,
20 relief from such order may be had under Section 2-1401 of the
21 Code of Civil Procedure in the same manner and to the same
22 extent as may be had under that Section with respect to final
23 orders and judgments in other proceedings. The grounds for
24 relief under Section 2-1401 shall be limited to only the
25 following grounds:

- 26 (1) proof that the taxes were paid prior to sale;
- 27 (2) proof that the property was exempt from taxation;
- 28 (3) proof by clear and convincing evidence that the tax
29 deed had been procured by an intentional misrepresentation
30 or intentional omission of a material fact ~~fraud or~~
31 ~~deception~~ by the tax purchaser or his or her assignee; or
- 32 (4) proof by a person or party holding a recorded
33 ownership or other recorded interest in the property that
34 he or she was not named as a party in the publication
35 notice as set forth in Section 22-20, and that the tax

1 purchaser or his or her assignee did not make a diligent
2 inquiry and effort to serve that person or party with the
3 notices required by Sections 22-10 through 22-30. For
4 purposes of this item (4), "recorded ownership" or
5 "recorded interest" means an interest created by a document
6 that: (i) is recorded in the Office of the Recorder of
7 Deeds in the county in which the property is located; and
8 (ii) contains a legal description of the property and, if a
9 permanent index number system has been established in the
10 county, a permanent real estate index number for the
11 property.

12 In cases of the sale of homestead property in counties with
13 3,000,000 or more inhabitants, a tax deed may also be voided by
14 the court upon petition, filed not more than 3 months after an
15 order for tax deed was entered, if the court finds that the
16 property was owner occupied on the expiration date of the
17 period of redemption and that the order for deed was
18 effectuated pursuant to a negligent or willful error made by an
19 employee of the county clerk or county collector during the
20 period of redemption from the sale that was reasonably relied
21 upon to the detriment of any person having a redeemable
22 interest. In such a case, the tax purchaser shall be entitled
23 to the original amount required to redeem the property plus
24 interest from the sale as of the last date of redemption
25 together with costs actually expended subsequent to the
26 expiration of the period of redemption and reasonable
27 attorney's fees, all of which shall be dispensed from the fund
28 created by Section 21-295. In those cases of error where the
29 court vacates the tax deed, it may award the petitioner
30 reasonable attorney's fees and court costs actually expended,
31 payable from that fund. The court hearing a petition filed
32 under this Section or Section 2-1401 of the Code of Civil
33 Procedure may concurrently hear a petition filed under Section
34 21-295 and may grant relief under either Section.

35 (Source: P.A. 92-224, eff. 1-1-02.)

1 Section 98. The changes made by this amendatory Act of the
2 94th General Assembly apply only to matters in which a Petition
3 for Tax Deed is filed on or after the effective date of this
4 amendatory Act of the 94th General Assembly.

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.